

Exhibit 18

From: Laurence Birdsey [laurence@fggus.com]
Sent: 8/7/2006 3:15:27 PM
To: Sally Edwards [sedwards@fggus.com]
CC: Anthony Dell'Arena [anthony@fggus.com]; Amit Vijayvergiya [amit@fggus.com]; Gordon McKenzie [gordon@fggus.com]
Subject: FGBL files

Hi Sally – These are the folders we have in the NY office:

Fairfield Greenwich (Bermuda) Limited

Agreement with Koch

Argus

Audit (internal, conducted by MM, 3.19.04)

Bermuda Monetary Authority Exemption Notification

Bi-laws & Memorandum of Association

Budget

Certificate of Incorporation

CFTC Registration Exemption

Citco Account Opening Form

Confidentiality Agreement - Sumitomo Trust

Confidentiality Agreement - MN Services NV

Corporate Secretarial Services Agreement

Custodial Agreement w/ RBC Financial

Establishing an Office

Exemption Notification

Form 13F Filings

IRS Forms 8832 & SS-4

K-1s

Lease - Par La Ville Place

Lease (Reid Street, Hamilton)

Minute Book

Minutes of Meetings

Office Lease - CDP Term Letter

Paid Bills

Pension Plan

Reorganization

Resolutions

Resumes

Shell Pensioenfonds Letter of Understanding

Fairfield Sentry Limited

2000 Audits

2002 Audits

Audit Reports

Audits (latest 6-month)

ADIA

Adm. Services Agreement

Agreement - Deferred Performance Fee

Bedford

Bermuda Notice

Blue Sky Filings

Board Minutes

Bucephale Legends Fund

CBN Account Opening Forms

Certificate of Incorporation

Certificate of Incumbency

Certificate of Recognition

Citco 1997 Annual Report

Citco Agreement (new fees, 10.1.05)

Citco Bank

Citco Fund Advisors Correspondence

Citco Global Custody Acct.

Corporate Resolutions

Correspondence

Custodial Services Agreement

DEZ Financial Management

Directors Expenses

Directors - KYC Info

FIM

Form BDs (Madoff)

Fortis

General Representation Letter

Information Memorandum

Investment Management Agreement

Irish Stock Exchange

Korea Life Letter

Legal

Letter to BBVA regarding BLM

Letter to Shareholders (re: Share Conversion)

List of Authorized Citco Signatories

Madoff Account Forms

Madoff - Trading Auth. Directive

Madoff Securities Annual Reports

Madoff Securities Internal Report

Memo. & Articles of Association

NAV

NAV release form to Criterium Capital

New Issues Eligibility

Offering Memo

Offshore Funds Directory Information

Openings

Openings 1998

Openings 1999

Openings 2000

Openings 2001

Paid Bills

Portfolio Mgmt. Report

Positions (FLEX BINDER)

Prospective Investor Profile

Purchase of Illiquid Assets

Roger Rigaud - W-8BEN, Foreign Status

Share Transfers

Shell Pension Fund Letter

Trading Authorizations from BLMIS

W-8BEN

Fairfield Sentry - Class B

Bank Opening Forms

Citco Bank

Irish Stock Exchange

Issue of Prospectus

New Issues Eligibility

Power of Attorney

Fairfield Sentry Swiss Franc Fund

Correspondence

Initial Opening

Legal

QII 1997 - Opening

QIII 1997 - Opening

QIV 1997 - Opening

Transfer to Republic Nat'l Bank

Greenwich Sentry L.P.

Agreements

Audits

Madoff Statements

Paid Bills

Portfolio Management Report

Purchaser Representative Agreement

Trading Authorization from BLMIS

US Partnership Tax Returns

JP Morgan General Statement

JP Morgan Money Market Statement

Madoff Regulatory Documents

Contributions and Redemptions

Certificate of LP

Changes in Partners Capital Account

C & M Weekly Performances

Form D

Correspondence

Form ADV

Globe Op

LP Agreement

Certificate of Good Standing -- Delaware

Restated Certificate of Limited Partnership

Certificate of Limited Partnership

Contributions and Redemptions

Gil Berman Summary

Audit Correspondence

Bermuda Notice

Solicitation Agreement w/ Burnham

Letters to Partners

Monthly Partner Statements

Quarterly Partner Statements

Partner K-1s

Investor Sub-Docs and Files

Greenwich Sentry Partners, L.P.

Certificate of Limited Partnership

We also have BML monthly statement duplicates for F. Sentry, G. Sentry, and G. Sentry Partners.

Best,

Laurence H. Birdsey

Fairfield Greenwich Group

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